

# Household

# California Franchise Tax Board

# Household

## ***Are You Eligible?***

We designed this brochure to help you determine if you qualify for the Head of Household filing status. The law allowing this status has very specific rules that must be met.

Although you may be the “head of your household,” you may not qualify for the Head of Household filing status.

You may be able to file as Head of Household if you were unmarried or considered unmarried on the last day of the year. In addition, you must have paid more than half the cost of keeping up a home that was the main home for you and a qualifying person for more than one-half of the year.

California law and federal law generally use the same rules for Head of Household. If you claim this status on your federal income tax return, you must also claim it on your California income tax return.

Please read all the information in this pamphlet and then review the checklist for unmarried and married taxpayers.

## ***How To Qualify***

### ***Unmarried***

You may qualify for the Head of Household filing status if you were single, divorced or legally separated by the last day of the year and you had a child or dependent relative who lived with you for more than one-half of the year; or a dependent foster child who lived with you for the entire year. You may be eligible to file as Head of Household even if your dependent parent does not live with you.

### ***Considered Unmarried***

You may qualify for the Head of Household filing status if you are still legally married and lived apart from your spouse for the entire last six months of the year and had a dependent child, stepchild, or adopted child who lived with you for more than one-half of the year.



***Please refer to Franchise Tax Board Publication 1540 for more details on qualifying for the Head of Household filing status.***

## ***Dependents***

The following five tests must be met for you to claim another person as your dependent:

### **1. Member of Household or Relationship**

**Test.** A person must live with you for the entire year as a member of your household or be related to you.

**2. Citizenship Test.** The dependent must be a U.S. citizen or resident, or a resident of Canada or Mexico.

**3. Joint Return Test.** Generally, you are not allowed an exemption for your dependent if he or she files a joint return.

**4. Gross Income Test.** Generally, you may not take an exemption for a dependent if that person had a gross income which equaled or was in excess of the federal allowable exemption amount (\$2,650 for the 1997 tax year).

**5. Support Test.** You must provide more than half of the dependent's total support during the year.

### **Fact:**

Each year over one million people claim Head of Household filing status and nearly 60,000 do not qualify.

## **Checklist For Unmarried Taxpayers**

Did you have a child or dependent relative living with you for more than one-half of the year; or a dependent foster child living with you for the entire year? . . ☐ Yes ☐ No

Did you pay more than one-half the cost of maintaining a home for your dependent parent?. . . . ☐ Yes ☐ No

If you answered yes to **EITHER** of the above questions, you **MAY** qualify for the Head of Household filing status. Please see FTB Pub. 1540 for complete information.

## **Checklist For Married Taxpayers**

Did you live apart from your spouse for the entire last six months of the year?

. . . . . ☐ Yes ☐ No

Did your dependent child, stepchild or adopted child live with you for more than one-half of the year; or did your dependent foster child live with you for the entire year?. . . . . ☐ Yes ☐ No

If you answered yes to **BOTH** of the questions, you **MAY** qualify for the Head of Household filing status. Please see FTB Pub. 1540 for detailed information.

# More Information

FTB Publication 1540 contains detailed information on the Head of Household filing status including the following subjects:

- Absence from home
- Death and birth of dependent
- Married but separated from spouse
- Students
- Noncustodial payments

To order FTB Pub. 1540 by phone please:

- Call 1-800-338-0505
- Select option 2 for personal income tax forms requests.
- Enter code 934 when you are instructed to do so.

**or**

Visit our **INTERNET** site for detailed information:



**<http://www.ftb.ca.gov/forms/misc/1540.pdf>**